

A low-angle photograph of several sunflowers reaching towards a bright blue sky filled with fluffy white clouds. The sunflowers have vibrant yellow petals and dark brown centers. Some flowers are in full bloom, while others are still green buds. The perspective makes the flowers appear to be growing from the bottom of the frame and reaching upwards.

# Wheat Ridge Tax and Licensing

2012 Colorado Business Tax  
Symposium  
July 6, 2012



# General Business License

- Dual purpose
  - Tax collection WRMC 22-20
  - Business location WRMC 11-22
    - Subject to Zoning and Building Use approvals
    - Certain other approvals as required
- \$20 annual fee
- Calendar year



# Other Licenses

- Liquor
- Kennel
- Pawn shop
- Contractor
- Arborist
- Peddler
- Solicitor



# Tax Types

- Sales tax 3%
- Use tax 3%
- Admissions tax 4%
- Lodging tax 10%
- Builders' use tax 3%
- Telecommunications occupation tax
- Liquor occupation tax



# Exemptions

## WRMC 22-58

- Sales for resale
- Sales to Federal and Colorado govts
- Cigarettes, newspapers, Fed/State prohibited
- Packaging, labels, containers
- Human/animal prescription drugs
- Human/animal prosthetics
- Farm materials for production farms outside the City



# Taxable Services

## WRMC 22-57(23)

- Software
- Telecommunications
- Short term rentals of equipment
- Event facility rental
- Storage units
- Alarm and security
- Sound services
- Linen/uniform services if items included



# Forms

- Sales and use tax – one form
- Lodging tax
- Admissions tax
- Builders' use tax on permit
- Liquor occupation billed
- Telephone occupation yearly reminder



# Sales and Use Filing

- Monthly tax > \$100 on average
- Quarterly tax between \$20 - \$100
- Yearly tax < \$20
- Due the 20<sup>th</sup> of the month after the period end



# Other Tax Filing

- Lodging and admissions monthly
  - 20<sup>th</sup> of month after collection
- Builders' use tax on permit
- Liquor occupation tax by January 1
- Telecommunications occupation tax end of month



# Online Filing

- Two options
  - [www.salestaxonline.com](http://www.salestaxonline.com)
  - <https://salestax.ci.wheatridge.co.us>



# Issues

- Late filing
  - Penalty may be waived once
  - Interest never waived
  - Sales tax vendor fee lost
- Audits
  - Not punitive, maybe remedial
  - Records, keep 'em and LOC 'em:
    - Legible
    - Organized
    - Clean



# Resources

- [www.ci.wheatridge.co.us](http://www.ci.wheatridge.co.us)
- (303) 235-2825 or (303) 235-2820
- 7500 W. 29<sup>th</sup> Avenue
  - 1st Floor West